

Currency Transaction Document Magnetic Media Reporting Instructions

Affidavit Requirements

A transmitter, service bureau, paying agent, or disbursing agent may sign Form 4804-DCC, Transmittal for Magnetic Media Reporting of Currency Transactions, on behalf of the institution required to file, if the conditions in items 1, 2(i) or 2(ii), and 3 are met.

1. It has the authority to sign the form under an agency agreement (oral, written, or implied) that is valid under state law.
2.
 - (i) It has the responsibility (oral, written, or implied) conferred on it by the institution required to file to request the TIN of recipients (or others for whom information is being reported).
 - (ii) If the return of more than one institution is included in a single magnetic media submission, covered by a single Form 4804-DCC, each institution required to file has attested by affidavit to the transmitter, service bureau, paying agent, or disbursing agent that the institution required to file has complied with the law in attempting to secure correct TIN.
3. It signs the form and adds the caption "For: (Name of institution required to file)."

The authorized agents signing of the affidavit on the institution's behalf does not relieve the institution of the responsibility for filing a correct, complete and timely Form 4804-DCC with attachments, and will not relieve the institution of any penalties for not complying with those requirements.

Specific Instructions

1. Forms 4804-DCC and 4802-DCC: Form 4804-DCC, Transmittal for Magnetic Media Reporting of Currency Transactions, must accompany magnetic media submissions. This form has an affidavit that must be signed by the institution, or in the institution's name by an authorized agent. Report on a Form 4804-DCC, or on Form 4802-DCC, Transmittal for Multiple Magnetic Media Reporting, which is a continuation for Form 4804-DCC. Use Form 4802-DCC if you are reporting for multiple organizations, or if you are reporting multiple documents, and attach an appropriately signed Form 4804-DCC and the Form 4802-DCC to IRS and keep a copy for your records. If your file contains several Forms 4804-DCC, include an additional covering Form 4804-DCC showing the total number of tapes in the entire shipment. Use Forms 4804-DCC and 4802-DCC for magnetic media files only.
2. Computer-generated substitute Forms 4804-DCC and 4802-DCC: IRS encourages the use of a computer-generated substitute for Forms 4804-DCC and 4802-DCC. The format must include all of the information requested on the official's forms including the affidavit.
3. External labels: Attach a media label as outlined in the General Media Specifications, Section 8 of the pilot test specifications. Please complete all applicable blocks carefully and correctly.
4. Magnetic media corrections: If you need to correct currency transaction documents filed on magnetic media, refer to the current magnet media filing specifications.
5. Part magnetic media and part paper forms: If you file some of your currency transaction documents on magnetic media and the rest on paper, send all magnetic media to the address shown in item 10 or item 11, and send the paper forms to the mailing address shown on the paper currency transaction document. Do not report the same information on the paper returns that you report on magnetic media.
6. Extension of time for filing: If you have been granted an extension, a copy of the letter granting the extension must be attached to the transmittal Form 4804-DCC.
7. Packing, numbering, and labeling: Pack tapes, cartridges and diskettes to guard them against shipping hazards. When shipping more than one box, in sequence and give the total number of boxes (for example, 4 of 9). Attach to each package a shipping label with the printed message, "Deliver Unopened, Currency Transaction Document Magnetic Media; Box XX of XX , Attn: Tape Library".
8. Payment of shipping costs: Send shipments prepaid. IRS will not pay or accept "Collect on Delivery" or "Charged to IRS" shipments of reportable tax information that an individual or organization is legally required to submit.
9. How to ship: Use any reliable transportation to ship addresses on back of this form.
10. Filing Address for currency transaction document tapes and cartridges (Include Transmittal):
CTR Magnetic Media
IRS Detroit Computing Center
Attn: Tape Library
P.O. Box 740-A
985 Michigan Avenue
Detroit, MI 48232
11. Filing Address for currency Transaction document diskettes (Include Transmittal):
Magnetic Media Coordinator
IRS Detroit Computing Center
Attn: Sys Ops, 8th Floor
985 Michigan Avenue
Detroit, MI 48226

If you need additional magnetic media-related forms or transmittals, or have questions concerning magnetic media reporting, please contact the Currency Transaction Document Magnetic Media Coordinator at the address in item 11 above, or call (800) 800-CTRS.